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E. R. Watt
Attorney for Applicant

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.	:	10/617,083	Confirmation No.: 3375
Applicant	:	Pei-Yuan Lee	
Title	:	PUNCHING APPARATUS	
Filed	:	July 10, 2003	
TC/A.U.	:	3724	
Examiner	:	Isaac N. Hamilton	
Docket No.	:	3507.2.11	
Customer No.	:	21552	

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION

Dear Sir:

This paper is filed in response to the Office Action of January 31, 2006. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.